



# 2011 CALIFORNIA VOLUNTEER REFERENCE MANUAL – Introduction

## Which Tax Form to Use – 540 2EZ, 540A, or 540?

	540 2EZ	540A	540
Filing Status	Single, married/RDP filing jointly, head of household, or qualifying widower	Any filing status	Any filing status
Dependents	0-3 allowed	All dependents the client is entitled to claim	All dependents the client is entitled to claim
Sources of Income	<ul style="list-style-type: none"><li>• Wages, salaries, tips</li><li>• Scholarship or fellowship grants</li><li>• Unemployment compensation</li><li>• U.S. Social Security</li><li>• Railroad retirement</li><li>• Pensions</li><li>• Dividends</li><li>• Mutual Funds</li><li>• Capital gains</li></ul>	<ul style="list-style-type: none"><li>• Wages, salaries, tips</li><li>• Scholarship or fellowship grants</li><li>• Interest and dividends</li><li>• Unemployment compensation</li><li>• U.S. Social Security</li><li>• Tier 1 and tier 2 railroad retirement benefits</li><li>• Fully and partially taxable IRS distributions, pensions, or annuities</li><li>• Alimony.</li></ul>	All sources of income
Amount of Income	Taxable income of \$100,000 or less if single or head of household. \$200,000 or less if married/RDP filing jointly or qualifying widow(er). If your client can be claimed as a dependent by another taxpayer, see form instructions.	Any amount of income	Any amount of income
Adjustment to Income	None	Allowed if the adjustments are the same as federal adjustments to income	All adjustments to income



# 2011 CALIFORNIA VOLUNTEER REFERENCE MANUAL – Introduction

## Which Tax Form to Use – 540 2EZ, 540A, or 540? (CON'T.)

	540 2EZ	540A	540
<b>Standard Deduction</b>	Allowed (included in tax table calculation)	Allowed	Allowed
<b>Itemized Deductions</b>	None	Allowed if the same as federal itemized deductions (except for state, local, and foreign taxes paid)	All itemized deductions
<b>Payments</b>	Withholding shown on Form W-2	<ul style="list-style-type: none"><li>• Withholding shown on Forms W-2, W-2G, and 1099-R.</li><li>• Estimated tax payments</li><li>• Payments made with extension voucher</li><li>• Excess State Disability Insurance (SDI) or Voluntary Plan Disability (VPDI).</li></ul>	Same as 540A and, in addition, withholding from: <ul style="list-style-type: none"><li>• 592-B</li><li>• 593-B</li></ul>
<b>Tax Credits</b>	Personal, dependent, and senior exemption credits. Nonrefundable Renter's Credit.		